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1850 M Street, N.W., 11th Floor Washington, D.C. 20036 Telephone: (202) 828-7453

## DOCKET FILE COPY ORIGINAL

Jay C. Keithley Vice President Law and External Affairs United Telephone Companies

March 22, 1993

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FEDERAL COMMUNICATIONS COMMISSION OFFICE OF THE SECRETARY

Ms. Donna R. Searcy, Secretary Federal Communications Commission 1919 M Street, N.W., Room 222 Washington, D.C. 20036

RE: In the Matter of Elimination or Revision of Certain Reporting Requirements Under Part 43 of the Commission's Rules, Reports of Communications Common Carriers and Certain Affiliates, CC Docket No. 93-5

Dear Ms. Searcy:

Attached are the original and five copies of the Comments of the United and Central Telephone Companies in the proceeding referenced above.

Sincerely,

Jay C. Keithley

Attachment

JCK/mlm

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## Before the FEDERAL COMMUNICATIONS COMMISSION Washington, D.C. 20554

MAR 2 2 1993

In the Matter of	FEDERAL COMMUNICATIONS COMMISSION
In the matter of	OFFICE OF THE SECRETARY
Elimination or Revision of	
Certain Reporting Require-	CC Docket No. 93-5
ments Under Part 43 of the	
Commission's Rules, Reports	
of Communications Common	
Carriers and Certain	
Affiliates	

## COMMENTS OF THE UNITED AND CENTRAL TELEPHONE COMPANIES

The United and Central Telephone companies ("United/Central") respectfully submit these comments in response to the Notice of Proposed Rulemaking, FCC 93-18, released February 2, 1993 ("NPRM") in the above referenced proceeding. The Commission proposes in the NPRM to eliminate Section 43.42 of its Rules and to amend Section 43.21(c) by raising the reporting limit to

<sup>1.</sup> Carolina Telephone and Telegraph Co., United Telephone Southeast, Inc., United Telephone Company of the Carolinas,
United Telephone Company of Southcentral Kansas, United Telephone
Company of Eastern Kansas, United Telephone Company of Kansas,
United Telephone Company of Minnesota, United Telephone Company
of Missouri, United Telephone Company of Texas, Inc., United
Telephone Company of the West, United Telephone Company of
Florida, The United Telephone Company of Pennsylvania, United
Telephone Company of New Jersey, Inc., United Telephone Company
of the Northwest, United Telephone Company of Ohio; United Telephone Company of Indiana, Inc., Central Telephone Company,
Central Telephone Company of Florida, Central Telephone Company

companies controlling dominant carriers with over \$100 million in revenues.<sup>2</sup>

The deletion of Section 43.42 would remove the obligation of certain common carriers to file detailed reports dealing with pension and benefit plans. The Commission notes that since Section 43.42 was originally adopted Congress has passed the Employment Retirement Income Securities Act ("ERISA") which has established standards for the conduct of pension and welfare benefit plans.<sup>3</sup> In addition, the Financial Accounting Standards Board ("FASB") has adopted accounting standards that provide guidance on pension accounting.<sup>4</sup>

United/Central believes that the ERISA and FASB changes provide enough control over pension and benefit plans and accounting that the Commission may safely rely on USOA Report 43-02 Table VIII and, as appropriate, data requests to provide pension and benefit oversight. Thus, United/Central supports the deletion of Section 43.42.

<sup>2.</sup> NPRM at ¶1.

<sup>3. &</sup>lt;u>Id</u>. at ¶¶5-7.

<sup>4. &</sup>lt;u>Id</u>. at ¶8.

Further, while changes in Section 43.21(c) will not affect the company controlling United/Central, changes that remove regulatory expenses are welcomed. United/Central support the proposal to modify Section 43.21(c) so that the burden on smaller companies may be reduced.

Respectfully submitted,

By:

Jay C. Keithley 1850 M Street N.W.

Suite 1100

Washington, D.C. 20036

(202) 857-1030

W. Richard Morris
P. O. Box 11315
Kansas City, MO 64112
(913) 624-3096

Attorneys for United Telephone Companies Central Telephone Companies

March 22, 1993

## **CERTIFICATE OF SERVICE**

I, Melinda L. Mills, hereby certify that I have on this 22nd day of March, 1993, sent via U.S. First Class Mail, postage prepaid, or Hand Delivery, a copy of the foregoing "Comments of the United and Central Telephone Companies" in CC Docket No. 93-5, filed this date with the Secretary, Federal Communications Commission, to the persons listed below.

ITS 1919 M Street, N.W. Room 246 Washington, D.C. 20554

Melinda L. Mills